

# THE MORNING APPEAL.

CARSON NEVADA.

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## SUPREME COURT DECISION

In the Supreme Court of the State of Nevada.  
(No. 1613.)

The State of Nevada,  
RESPONDENT,  
vs.  
The Nevada Central Railroad  
Company et al.,  
APPELLANTS.

Appeal from the district court of the  
State of Nevada, in and for Lan-  
der county.  
Hon. W. D. Jones, Judge.

Wm. Woodburn, Attorney General,  
A. J. Maestretti, District Attorney  
Lander county  
H. Mayenbaum and  
J. B. Egan,  
For Respondent.

Trenmor Coffin,  
For Appellants.  
ON PETITION FOR REHEARING  
By Belknap, J.

Counsel claims that the delinquent  
list showed upon its face an exhibit-  
tant and unlawful rate of taxation.  
The complaint alleged the levy of  
a tax of \$2.65, in addition to the States  
levy of \$1.00, upon each one hundred  
dollars value of property within the  
county, and as special taxes, the levy  
of fifty cents upon each one hundred  
dollars value of property within the  
town of Austin for town purposes,  
and the levy of ten cents upon each  
one hundred dollars value of property  
within the county for the county  
road fund.

The whole amount of the levy was  
\$6,554.25 of which \$4,982.98 was coun-  
ty and special taxes, and \$1,571.27  
State tax.

The statute provides that the delin-  
quent list shall be prima facie evi-  
dence to prove the assessment, prop-  
erty assessed, the delinquency, the  
amount of taxes due and unpaid, and  
that all the forms of law in relation to  
that assessment and levy of such taxes  
have been complied with.

The State availed itself of this evi-  
dence. As the case then stood it was  
not incumbent upon her to prove that  
an indebtedness not bonded or funded  
and contracted prior to January 1st  
preceding the levy, existed, authoriz-  
ing the Board of County Commis-  
sioners to levy a tax for county purposes  
up to the limit of two dollars, nor to  
introduce evidence of that levy of the  
levy of other taxes authorized to be  
levied by Boards of County Commis-  
sioners, and going to make the sum  
total of the levy in this case. The  
delinquent list did all that for her.  
To successfully attack the levy defend-  
ant should have introduced the pro-  
ceedings of the Board in making it,  
and specifically pointed out its ille-  
gal features, and fatal defects.

The question of the economical  
management of the road was submit-  
ted to the jury under instructions that  
are not questioned. In determining  
the value of defendant's taxable prop-  
erty appellant claimed that items ag-  
gregating \$8,577.29 should have been  
deducted from the profits. We con-  
ceded the claim for the purpose of the  
case, and it was shown that a pro-  
fitable business remained subject to  
taxation. But it was never admitted  
as a fact that this sum should have  
been deducted from the profits. From  
\$17,090.00 profits, \$6,554.25 should be

deducted for taxes for the year, leav-  
ing \$13,535.75 as net income. This  
sum should pay nearly eight per cent  
per annum upon the assessed value  
of the property.

Rehearing denied.

We concur:

Massey, C. J.  
Fitzgerald, J.  
Filed August 30, 1902.  
Eugene Howell,  
Secretary of State and ex-officio  
Clerk of the Supreme Court.  
Filed with printer for publication  
August 30, 1902.  
Eugene Howell.

## OFFICIAL COUNT STATE FUNDS

State of Nevada

County of Ormsby, s. s.

Reinhold Sadler, Governor, and  
Wm. Woodburn, Attorney General, be-  
ing duly sworn, severally say they  
are members of the Board of Exam-  
iners of the State of Nevada; that on  
the 30th day of August, 1902, they  
after having ascertained from the  
State Controller the amount of mon-  
ey which should be in the Treasury,  
made an official examination and  
count of the money and vouchers for  
money in the State Treasury of Ne-  
vada, and found the same correct as  
follows:

Coin	\$158,977.48
Paid coin vouchers not returned to Con- troller.	62,526.34
Total	\$221,503.82
State School Fund Securities Irredeemable Nevada State School Bond	\$280,000.00
Nevada State bonds	240,000.00
United States bonds	\$70,000.00
Total	\$1,511,503.82

Reinhold Sadler,  
Wm. Woodburn,  
Subscribed and sworn to before me  
this 30th day of August, A. D. 1902.  
J. Doane Notary Public.

The address of John Sparks, the  
Fusion candidate for Governor, after  
his nomination, included this terse  
denial of lying statements of Republi-  
can State exchanges: "It has been  
alleged that I am a gold bug and that  
I voted for McKinley. I am not a  
gold bug; I didn't vote for McKinley.  
I never voted for a Republican Presi-  
dent in my life and I never will."

A recent attempt to swindle the gov-  
ernment out of at least \$25,000 has  
been discovered. It was the case  
where only two bids were submitted  
to the Navy Department, both of  
which were excessive and were re-  
jected. Later it became known that  
the two bidders were in collusion and  
had approached other probable bid-  
ders offering them a certain amount  
in case the low bid was accepted.  
The old adage: "It is no sin to steal  
from the government," apparently  
still holds good.

The election held Monday to deter-  
mine whether or not a tax of \$4000  
should be levied on the town for the  
purpose of enlarging and otherwise  
improving the school house, very  
properly carried by a vote of 104 to  
27.—Bonanza.

## Classified Advertisements.

All classes of legitimate advertisements not exceeding six (6) lines  
inserted under this head for 50 cents a week.

Suits that suit. Made to your mea-  
sure from the swiftest spring patterns  
in the very latest style. Better step  
round and have F. W. Day show you  
the international Company's line of  
latest New York fashions.

Strangers as well as Carson people  
who wish a good cigar can find them  
at C. W. Friends.

The very latest in bracelets and sil-  
ver rings are on exhibition at Friends'  
store. They are extremely pretty and  
the prices are low.

We want a local agent to sell oil  
stock. Must be well acquainted and  
a hustler. Good pay to the right man.  
S. Sanborn, Bakersfield, Cal.

## Proposals For Wood

Sealed proposals for furnishing 100  
cords of split pine wood, to be deliv-  
ered at the Nevada State Prison, will  
be received up to 11 o'clock, on the  
1st day of September, 1902, at the  
office of the Secretary of State, in which  
office bids may be filed at any time  
previous to 11 o'clock on the 1st day  
of September, at which time all bids  
will be opened in the presence of the  
bidders.

The Board reserves the right to re-  
ject any and all bids.

By order of the State Board of Pri-  
son Commissioners.  
P. B. ELLIS, Clerk.

## For Sale

I have 500 cords of No. 1 clear pine  
wood, cut and ready for hauling on  
the Lake Tahoe road, 8 miles from  
this city. The entire amount is for  
sale. For particulars enquire of E.  
D. Sweeney.

## For Sale

A baby buggy in excellent condition  
Rubber tires and other improvements  
Enquire at this office.

Going to send your money out of  
town? I'll compete with any reliable  
piano and organ tuner and salesman  
on earth, and save you 10 to 20 per  
cent. That's my business. Come  
over and see where I'm at.  
GEO. HENDRICKS,  
Tuner Pianos, and Organs.

For Rent—A nicely furnished room.  
For particulars enquire at this office  
or opposite M. E. Church

FOR RENT—A desirable house in  
the western part of the city, contain-  
ing six rooms, also bath room with  
modern conveniences. Apply at the  
Appel office or of J. Doane.

The Old Oaken Bucket isn't in it  
with a glass of our cool ice cream  
soda. Davis & Maish.

Don't send to Chicago for your col-  
lars and cuffs. Joe Platt keeps the  
celebrated Corliss and Helmut brand.

## M. A. DOWNEY & SON

Undertakers and Embalmers.

Undertaking in all its Branches Scien-  
tifically performed.

A Complete Line of Caskets always  
in Stock.

Calls at any time of the Day or Night  
Promptly Attended to. Orders from  
the Country receive Prompt Atten-  
tion.

Parlors opposite the Mint.

## GEO. E. KITZMEYER

Undertaker and Embalmer,

Only the Most Modern methods  
used. Complete stock of Caskets  
carried. Orders from a distance  
receive prompt attention.

Personal Attention Given to every  
detail.

Parlors at Furniture Store  
Opposite Government Building.

Headquarters for Tourists  
and Commercial Travelers

Well Lighted Free  
Sample Room

FIRST CLASS IN EVERY RESPECT.

ARLINGTON HOUSE.

Hill & Weber, Carson,  
Props. Nevada.

ONE BLOCK FROM RAILWAY DEPOT.

RATES, PER DAY:  
\$2.00, \$2.50 and \$3.00.

SPECIAL RATES BY  
THE WEEK and MONTH.

## The Stone Market

O. T. SHULTZ, PROP.

Prime Beef, Pork, Veal, Lamb  
and Mutton,

Fish and Game in Season, Free Delivery.

## The State Bank & Trust Co

Carson City, Nevada.

CAPITAL FULLY PAID UP \$200,000

### DIRECTORS:

T. B. RICKEY, C. T. BENDER, G. W. MAPES, GEO. H. MEYERS,  
E. B. YERINGTON, P. H. PETERSEN, A. LIVINGSTON,  
F. GOLDEN, W. BRADGHER.

T. B. RICKEY, PRESIDENT. GEO. H. MEYERS, 1ST VICE PRESIDENT  
C. T. BENDER, 2ND VICE PRESIDENT. G. W. RICHARD, CASHIER.  
J. T. DAVIS, ASSISTANT CASHIER.

### SAFE DEPOSIT DEPARTMENT

OVER ONE HUNDRED SAFE DEPOSIT BOXES have been placed  
in the Bank. They are modern in design, being built of half-inch special  
steel. They are BURGLAR AND FIRE PROOF and offer a perfectly  
safe receptacle for valuable papers, jewelry, etc. They are rented on yearly  
terms at prices ranging from \$2 to \$6, according to size. Full information  
furnished on application.

Deposits received. Buy and sell Exchange on the principal cities of the  
United States and Europe. Collections received and given prompt attention.  
Mining Stock bought and sold. Bullion and Quicksilver bought and sold and a  
GENERAL BANKING BUSINESS TRANSACTED.

## An Old Stand With New Goods

This is the condition at the store now occupied  
by Ernest A. Wagner. Nothing old left on the  
shelves. A complete line of:

Groceries, Provisions, Tobacco, Cigars,  
Hardware, Stoves, Tinware, Iron, Steel  
Nails, Crockery, Rope, Ammunition, Guns  
Pistols, Cutlery, Window Glass, Mill and  
Mining Tools, Carpenter Tools, etc.

A Complete Tinning and Plumbing Shop.

Country Orders Receive Prompt Attention.  
Prompt Free City Delivery. Phone Main 71.

Ernest A. Wagner

Successor to  
P. A. Wagner.

## THAXTER DRUG STORE

J. M. JOHNSON, PROP.

Patent Medicines Prescriptions  
Perfumery Toilet Articles  
Trusses, etc., etc. Chemicals, etc.  
Photo Supplies Ice Cream Soda  
Telephone, Main 331

## PRESCRIPTIONS FILLED

## The Eagle Market

W. B. COWAN, Prop.

Beef, Mutton, Pork Veal and Sausage, Salt Meats.

Our Meats are the best, if you are not  
satisfied with the place you are trading  
call on us. Our motto is "The Best."

A pleased patron means a steady customer

The Eagle Market

## S C O H N

Pay Less and

Dress Better.

SPRING SAMPLES TO

SELECT FROM.

Agent For the Leading Tailors.

## The Bank - Meyer & Sanger, Props.

South Carson Street, Carson, Nevada.

Finest Wines, Liquors and Cigars. Sharp Beer on Draught

Private Card Rooms. Free Lunch at the Bar.

## F. J. Steinmetz, Druggist

Prescriptions Compounded Night or Day.

Eastman Kodaks and Photographic Supplies.

Store Opp. Postoffice Phone No. 121

## The Briggs House

The Fame of the Kitchen and Dining  
Room receives its praise from the patrons  
Meals 25 cents. Rooms from 50 cents up.

Best Second Class Hotel in the State.

Spacious sample rooms for commercial  
men. Electrically lighted throughout.  
Telephone service th all points.

Gilbert Briggs, Proprietor.

## GOOD GROCERIES

A Specialty of this Line  
Fresh Ranch - Creamery Butter  
Fresh Ranch Eggs.

A Large Assortment of Staple Family Groceries  
Also a full line of Canned Goods - This Seasons  
Pack. Good Groceries at Living Prices

R. C. WILSON, SUCCESSOR TO  
L. H. BELL.